



# California State Board of Equalization

## Tax Relief Available for Earthquake Losses in San Luis Obispo County

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**The following information applies to property taxes, sales and use taxes, and other tax and fee programs administered by the California State Board of Equalization.**

President George W. Bush has declared a State of Emergency for San Luis Obispo County. If you have experienced damage or loss as a result of the December 22, 2003, San Simeon earthquake in that county, you may be eligible for tax relief.

### Property Taxes

**Reduced assessment.** You may be eligible for immediate relief based on the loss in value caused by the earthquake. This relief gives taxpayers an immediate reduction in taxes, including possible refunds of taxes already paid.

**Deferral of unpaid taxes.** Owners of real property and manufactured homes may be able to defer, without penalty or interest, payment of the next property tax installment due. For unpaid taxes following the December 22, 2003, earthquake, the next property tax installment due date is April 10. Applications for deferral should be filed with the county assessor along with, or in addition to, the applications for reduced assessments.

**Other relief.** Under certain conditions, taxpayers may be eligible to have the taxable values of their properties in their pre-damaged states transferred to comparable replacement properties. In this way, a taxpayer whose home has been damaged or destroyed can acquire or build a new home without incurring increased property taxes that would otherwise occur under Proposition 13.

### For Assistance

Please contact the San Luis Obispo County Assessor's Office for applications and further information about each type of property tax relief.

- San Luis Obispo Office 805-781-5643
- North County Office 805-461-6143
- Website: [www.slocoassr.net](http://www.slocoassr.net)

### Relief for Businesses that Report Sales and Use Taxes or Other Taxes and Fees Administered by the Board of Equalization

### Relief of Interest and Penalties

Relief from interest and penalties may be provided for those persons who are unable to file their returns and pay taxes and fees due in a timely manner. You must include with your return a statement signed under penalty of perjury stating the cause for the late filing. For your convenience you may use BOE-27, *Penalty and Interest Relief for Disaster Victims*, which is available on our website at [www.boe.ca.gov/pdf/boe27.pdf](http://www.boe.ca.gov/pdf/boe27.pdf).

This relief may be provided in the following programs:

Sales and use taxes, use fuel tax, alcoholic beverage taxes, cigarette and tobacco products taxes, gasoline tax, timber yield tax, energy resources and emergency telephone surcharges, and

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hazardous waste fees, as well as the integrated waste management, occupational lead poisoning, and underground storage tank maintenance fees, jet fuel tax, diesel fuel taxes, interstate user tax, childhood lead poisoning prevention fee, insurance tax, natural gas surcharge, marine invasive species fee, California tire fee, and oil spill response, prevention, and administration fees.

**Note for interstate users of diesel fuel who are registered under the International Fuel Tax Agreement:** Relief may be granted only for California tax. To have penalty and interest charges relieved for other IFTA jurisdiction, the Board of Equalization must have written approval from those jurisdictions. Call the Fuel Taxes Division for more information: 916-322-9669.

### **Extension for Filing Tax Returns**

Special relief in the form of a one-month extension of time to file and pay taxes or fees is available to any taxpayer or fee payer who works or resides in San Luis Obispo County and who, as a result of the recent earthquake, cannot meet tax filing and payment deadlines. In seeking an extension, include with your tax return a statement in writing signed under penalty of perjury, stating the cause for the late filing. You may use for your convenience, BOE-468, *Request for Extension of Time in Which to File a Tax Return*, which can be accessed on our website at [www.boe.ca.gov/pdf/boe468.pdf](http://www.boe.ca.gov/pdf/boe468.pdf).

You may request an extension for the following BOE-administered programs:

Sales and use taxes, gasoline tax, use fuel tax, alcoholic beverage taxes, cigarette and tobacco products taxes, jet fuel tax, diesel fuel tax, interstate user tax, and timber yield tax, as well as the integrated waste management fee, California tire fee, occupational lead poisoning prevention fee, childhood lead poisoning prevention fee, underground storage tank maintenance fee, oil spill response, prevention, and administration fees, energy resources and emergency telephone surcharges, natural gas surcharge program, and hazardous waste fees.

### **Estimated Tax Payments ■ Installment Payments**

You may be able to estimate the tax amount due based on the best information available. You may also qualify to make installment payments. **Contact one of the telephone numbers below to discuss this option.**

### **Deferred Audits**

If you are scheduled for a Board of Equalization audit, call the Board office you have been working with to request a postponement or to discuss other remedies.

### **Lost Records**

If you cannot locate records you have filed with the Board of Equalization, call our Information Center for assistance: 800-400-7115.

**For Disaster Assistance, Call a Board Office**

### **General Assistance**

Please call the San Luis Obispo County Assessor's Office if you have questions regarding property taxes (see reverse).

Call the Board of Equalization's **Ventura office for questions about other taxes and fees administered by the Board of Equalization: 805-677-2706**

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